



United States Attorney  
Southern District of New York

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86 Chambers Street  
New York, New York 10007

July 18, 2008

**BY FACSIMILE\***

The Honorable Kenneth M. Karas  
United States District Judge  
United States Courthouse  
300 Quarropas Street, Room 533  
White Plains, New York 10601  
Facsimile No. (914) 390-4152

**MEMO ENDORSED**

Re: Richard Biaggi, et al. v. Comm'r  
08 Civ. 1010 (KMK) (GAY)

Dear Judge Karas:

I am the Assistant United States Attorney representing the defendant (the "Government") in the above-referenced tax refund action brought by plaintiffs Richard Biaggi and Toni Biaggi ("Plaintiffs"). I write to respectfully request that the Court extend the deadline for the Government to respond to the complaint in this action by 30 days, from July 21, 2008, until August 20, 2008. //

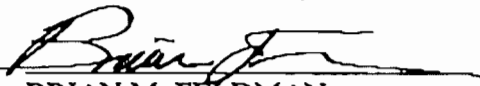
This extension is needed so that the parties may explore the possibility of an amicable resolution of this action, and so that the Internal Revenue Service ("IRS") may obtain material records from its files. The Government has asked Plaintiffs for clarification regarding the tax periods and payments at issue in this proceeding. In response, Plaintiffs are providing additional information regarding their claims. The requested extension is needed for the IRS to locate the appropriate files and to give the parties an opportunity to attempt to resolve this matter without further litigation, if possible. Plaintiffs consent to this request, which is the Government's first request for an extension in this matter.

\* Eric provided permission to send this letter by facsimile.

Thank you for your consideration of this request.

Respectfully submitted,

MICHAEL J. GARCIA  
United States Attorney

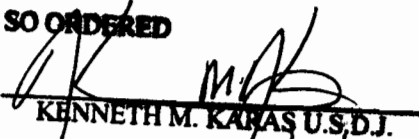
By: 

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cc: **BY FIRST CLASS MAIL  
AND BY FACSIMILE**  
Richard Biaggi, Esq.  
Toni Biaggi  
1039 Peace Street  
Pelham Manor, New York 10803  
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*Granted.*

SO ORDERED

  
KENNETH M. KARAS U.S.D.J.  
7/18/08